

Tax Rates

One of the only things to be sure of in life.

Property Tax- \$0.35 (per \$100 assessed valuation)

School Tax- \$2.63(per \$100 assessed valuation)

City Sales Tax-1.5%

County/State Sales Tax- 4.725%

State Tax Commission of Missouri

How Assessment Works in Missouri

Although other taxes have proliferated in recent years, the property tax remains a mainstay of local government finance in Missouri. It provides a major source of revenue for most local governments, and will continue to be important to them.

The property tax gives local taxpayers a measure of control over their local governments. Local governments retain a greater measure of their autonomy when they can rely on property taxes. This tax provides a relationship to services received, such as police and fire protection and local streets, although it does so imperfectly.

Everyone pays this tax, either directly or indirectly, and its revenues would be very difficult to replace from other revenue sources.

More than 2,500 Missouri local governments rely on property taxes. They received more than \$2.9 billion in property taxes in 1995. The taxes were levied on an assessed valuation of \$47.5 billion, 24% of which was personal property and 76% real estate. Because of new construction and increased values, assessed valuation grew an average of 5% a year from 1985, when the first statewide reassessment was completed, to 1994. During that time, taxes levied grew by an average of 10.1% a year. The difference between those percentages is reflective of the tax rate increases adopted by local governments and their voters, and creation of some new local governments.

How the Tax Is Determined

The amount of property taxes imposed on any taxpayer is determined by two separate factors: (1) The assessed value of their taxable property, as established by the local assessor, and (2) The total of the tax rates that have been set by the several governing bodies of local governments where the property is located, plus the three cent (per \$100 valuation) state tax rate.

In setting values, the assessor is bound by laws and rules designed to assure that assessments are as uniform as possible. Once the assessor arrives at the total value of the taxpayer's taxable real and personal property, he/she calculates the portion that is assessed value by multiplying total value by the percentages set in the law for each type of property.

Tax rates that have been set by the local governments taxing the property are multiplied by the assessed value. The result is the amount of tax levied against the property.

Property is assessed at differing percentages of value according to type of property or its use. The statutes provide that all property improved by a structure which is used or intended to be used as a residence, is to be classified as residential. Agricultural property must be devoted primarily to raising crops, livestock, dairying, etc.

Real Property is assessed:



Residential	19%
Agricultural	12%
All Other	32%

Agricultural land that is actively farmed is assessed according to productive capability, with a specific value per acre assigned to each grade of land. The statutes call for that which is vacant and unused to be assessed at 12% of market value.

Personal Property is assessed:

Manufactured Homes	19.0% of Value
Farm Machinery	12.0% of Value
Historic Cars, Planes	5.0% of Value
Crops (Grain)	0.5% of Value
Other Vehicles	33.3% of Value

Example: Homeowner's Tax Bill

A homeowner with a \$50,000 house and two cars worth a total of \$15,000, living in an area where the tax rates levied by local governments (including the state 3-cent levy) total \$5.70 per \$100 assessed valuation, would have taxes calculated:

	Full Value	Assessment	Assessed Value	Tax Rate	Tax Levied
Home	\$50,000	* 19%	\$9500		
Cars	15,000	* 33.3%	5000		
Total			\$14,500	* .0570	\$826.50

The Assessment Cycle

Personal property is assessed each year. Assessment lists are filed by taxpayers with the assessor after January 1, and before March 1. In most counties, the taxpayer is required to list the make, model and age of autos, and purchase price and year of purchase for machinery, office equipment, etc. Price guides are used for autos and other personal property where available, and depreciation schedules are applied to property for which price guides are not appropriate.

The assessor determines the value and subclassification of real property. It is assessed on an every-other-year basis, with values placed on the tax rolls each odd-numbered year. Physical changes made to property can be reflected on the tax rolls in even numbered years; changes due to such things as market conditions may not be.

If the value of the real property is an increase over the prior year, a notice of the increase is sent to the taxpayer.

Approaches to Appraisal

In valuing real estate, except farmland, the assessor uses one or more of three methods of measuring value, whichever is most appropriate for the property being assessed. They are (1) market approach, (2) cost approach, and (3) income approach.

Market Approach-Fair market sales of comparable property are compared with the property, using recent arms-length sales of property in the vicinity. Adjustments are made for differences in the properties.

Cost Approach-Considers cost of material and labor to replace the property being valued. An allowance for accumulated depreciation is applied to arrive at a value.

Income Approach-Net income from rent is converted into a potential worth. Operating expenses are deducted from gross revenues, and the result is capitalized to produce an indication of value.

Farmland Valuation-Farmhouses and up to five acres are assessed in the same manner as other homes, at 19% of value; farm buildings are given a value in the same manner as buildings elsewhere, but at 12% of value; farmland itself is graded by the assessor, from grade 1 to grade 8. Each grade has productive value certified by the Tax Commission, based on a University study, currently ranging from \$985 per acre for grade 1 to \$30 per acre for grade 8. Statutes call for vacant and unused farmland to be assessed according to its market value.

Who Is Liable For the Tax?

Real Property-The liability for taxes levied against real property remains with the property. Taxes become a lien. If the property changes ownership, the new owner becomes liable for any unpaid taxes. If taxes are not paid, the property can be sold to satisfy the unpaid taxes and any other liens.

Personal Property-Taxes due on personal property remain the responsibility of the taxpayer who owned the property on assessment date. If not paid, these taxes and penalties can be recovered by civil suit.

Most personal property is taxed in the county and city where the taxpayer lives. There are a few exceptions. Corporate property, houseboats, cabin cruisers, floating boat docks and manufactured homes are assessed where they are located on January 1. Personal property of Missouri residents located outside the state is not assessed in the state and that owned by non-residents located in the state is taxed in the county where it is located on January 1.

Taxation of the personal property of Military personnel is governed by federal law enacted in 1940 to prevent double taxation. It provides that their property is taxed by the military person's county of residence-the county from which they entered service -- no matter where they or their property is located. That applies unless the military person establishes residence in another place.

Exemptions

Real and Personal Property that is exempted includes: property owned by governmental units; non-profit cemeteries; property not held for private profit and used exclusively for religious worship, schools and colleges, for purely charitable purposes, or for agricultural and horticultural societies.

Personal Property that is exempted includes: household goods, wearing apparel, personal articles and jewelry; merchants' and manufacturers' inventories.

Real Property that is exempted includes: forest croplands are given special treatment and partial or complete abatements are given to property developed in enterprise zones and urban development areas.

Senior Citizen Tax Relief

Senior citizens must pay their property taxes, but can receive credit for the taxes paid, or a portion of their rent, through the state income tax structure. Under the "circuit breaker," or property tax credit program, senior citizens or disabled veterans can receive credit on their income tax, or a check from the state if they owe no income tax. The amount of credit is determined by their income and the amount of tax or rent they paid on their home. The less their income, or the more they paid in property taxes or rent, the greater their credit. Rent credit is based on 20% of their gross rent. For information or forms call the Department of Revenue: (573) 751-3505.

Tax Calendar

Property is assessed as of January 1. Taxpayers are required to submit their personal property assessment list to the assessor before March 1. By May 31, all assessors must have completed their real and personal assessment rolls, and turned them over to the county clerk.

Local boards of equalization meet to hear valuation appeals by taxpayers, beginning the third Monday in May, first Monday in June, or second Monday in July, depending on the county's classification.

Appeals from the board of equalization may be made to the State Tax Commission. They must be made: in first class counties and St. Louis City, by August 15 or 30 days after the board's decision, whichever is later; in all other counties, by September 30 or 30 days after the board's decision, whichever is later. An appeal must be made to the board of equalization, with an adverse ruling, before the Tax Commission may hear the appeal.

Tax rates must be set and certified to the county clerk by September 1 for all local governments except counties, and by September 20 for counties. Tax bills are prepared and sent to taxpayers as soon thereafter as possible. Taxpayers have until December 31 to pay current taxes, after which they become delinquent.

Setting Tax Rates

Tax rates are set each year by local governments within the limits set by the constitution and statutes. They are based on the revenues that had been permitted for the prior year, with an allowance for growth based on the rate of inflation. Revenues for the year are divided by assessed valuation for the current year, with values from new construction and improvements, and any increments in personal property valuation, held aside.

The resulting tax rate becomes the permitted rate for the year if it falls within the ceiling permitted that local government. In some cases, further adjustments are made, such as reductions to account for part of sales tax moneys received. The resulting rate is applied to the full assessed valuation, including new construction and improvements, and the increments in personal valuation. Following is a simplified version of the tax rate-setting process.

Revenues Authorized Previous Year	\$500,000
Cost of Living Allowance	+2%
Current Year Revenues Authorized	\$510,000
Total Current Valuation	\$25,000,000
Less New Construction	\$800,000
Valuation Used for Tax Rate Calculation	\$24,200,000
Current Revenues Authorized	\$510,000
Divided by Adjusted Valuation	\$24,200,000
Tax Rate Allowed (per \$100 valuation)	\$2.11
Times Full Valuation	\$25,000,000
Total Revenues Current Year	\$527,500

This web page has been prepared to give you a picture of the property tax system in Missouri. It is not intended as a legal document, and nothing in herein gives anyone greater rights than they would have by law, nor are the contents to be considered legal definitions or statements.

For information concerning your right of appeal, or forms to use in appealing to the State Tax Commission, you may write or call:

- Legal Section
- State Tax Commission
- 621 East Capitol Avenue
- P.O. Box 146
- Jefferson City, MO 65102-0146
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- (573) 751-2414

(Collect calls will **not** be accepted)

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CITY NAME	CITY CODE	COUNTY NAME	COUNTY CODE	SALES RATE	USE RATE	FOOD SALES	FOOD USE	DOM UTIL RATE
SNI VALLEY FIRE PROTECTION DISTRICT	00000	LACLEDE	105	.05225	.04225	.02225	.01225	.00000
	00000	LAFAYETTE	107	.05225	.04225	.02225	.01225	.00000
	00000	LAFAYETTE	107	.05725	.04225	.02725	.01225	.00000
	00000	LAWRENCE	109	.05225	.04225	.02225	.01225	.00000
	00000	LEWIS	111	.06350	.06350	.03350	.03350	.01500
	00000	LINCOLN	113	.05975	.04225	.02975	.01225	.00750
	00000	LINN	115	.05225	.05225	.02225	.02225	.01000
	00000	LIVINGSTON	117	.04725	.04225	.01725	.01225	.00000
	00000	MCDONALD	119	.05725	.04225	.02725	.01225	.01000
	00000	MACON	121	.05600	.04225	.02600	.01225	.00000
	00000	MADISON	123	.05225	.04225	.02225	.01225	.01000
	00000	MARIES	125	.05225	.05225	.02225	.02225	.01000
	00000	MARION	127	.05475	.04225	.02475	.01225	.00000
	00000	MERCER	129	.05475	.04225	.02475	.01225	.01250
	00000	MILLER	131	.05225	.05225	.02225	.02225	.01000
	00000	MISSISSIPPI	133	.05975	.04225	.02975	.01225	.00000
	00000	MONITEAU	135	.05225	.04225	.02225	.01225	.00500
	00000	MONROE	137	.05225	.05225	.02225	.02225	.01000
	00000	MONTGOMERY	139	.05975	.04225	.02975	.01225	.00000
	00000	MORGAN	141	.05225	.04225	.02225	.01225	.00500
	00000	NEW MADRID	143	.04725	.04225	.01725	.01225	.00500
	00000	NEWTON	145	.05100	.04225	.02100	.01225	.00875
	00000	NODAWAY	147	.05225	.04225	.02225	.01225	.00000
	00000	OREGON	149	.05225	.04225	.02225	.01225	.01000
	00000	OSAGE	151	.05225	.04225	.02225	.01225	.00500
	00000	OZARK	153	.06225	.04225	.03225	.01225	.00500
	00000	PEMISCOT	155	.05475	.04225	.02475	.01225	.01250
	00000	PERRY	157	.05225	.04225	.02225	.01225	.00500
	00000	PETTIS	159	.05225	.05225	.02225	.02225	.00000
	00000	PHELPS	161	.05225	.04225	.02225	.01225	.00000
	00000	PIKE	163	.05725	.04225	.02725	.01225	.01000
	00000	PLATTE	165	.05350	.05350	.02350	.02350	.00000
SMITHVILLE AREA FIRE PROTECTION DIST	00000	PLATTE	165	.05850	.05350	.02850	.02350	.00000
	00000	POLK	167	.05225	.04225	.02225	.01225	.01000
	00000	PULASKI	169	.04725	.04225	.01725	.01225	.00000
	00000	PUTNAM	171	.06225	.04225	.03225	.01225	.01000
	00000	RALLS	173	.05725	.04225	.02725	.01225	.00000
	00000	RANDOLPH	175	.04725	.04225	.01725	.01225	.00000
	00000	RAY	177	.05725	.04225	.02725	.01225	.00000
	00000	REYNOLDS	179	.04725	.04225	.01725	.01225	.00000
	00000	RIPLEY	181	.04725	.04225	.01725	.01225	.00500
	00000	ST CHARLES	183	.05825	.05825	.02725	.02725	.00000
	00000	ST CLAIR	185	.04725	.04225	.01725	.01225	.00000
	00000	ST FRANCOIS	187	.05225	.04225	.02225	.01225	.00500
	00000	ST LOUIS	189	.06075	.04225	.02975	.01225	.00000
	00000	STE GENEVIEVE	193	.05225	.04225	.02225	.01225	.01000
	00000	SALINE	195	.05225	.04225	.02225	.01225	.00000
	00000	SCHUYLER	197	.05725	.04225	.02725	.01225	.01500
	00000	SCOTLAND	199	.05475	.04225	.02475	.01225	.00000
	00000	SCOTT	201	.05225	.04225	.02225	.01225	.01000
	00000	SHANNON	203	.05225	.04225	.02225	.01225	.01000
	00000	SHELBY	205	.05725	.05725	.02725	.02725	.01500
	00000	STODDARD	207	.04725	.04225	.01725	.01225	.00000
	00000	STONE	209	.05975	.05975	.02975	.02975	.01000
	00000	SULLIVAN	211	.06225	.04225	.03225	.01225	.02000
	00000	TANEY	213	.05725	.04225	.02725	.01225	.00000
	00000	TEXAS	215	.04725	.04225	.01725	.01225	.00000
	00000	VERNON	217	.04725	.04225	.01725	.01225	.00000
	00000	WARREN	219	.06225	.04225	.03225	.01225	.00000

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	WAYNESVILLE R-VI					
Year	1996-97	1997-98	1998-99	1999-00	2000-01	1996-97
Fall Enrollment	4,562	4,526	4,611	5,120	5,065	884,290
Students Eligible for Free/Reduced Lunch (%)	42.86	41.19	39.65	39.69	37.96	34.97
Average Daily Attendance (ADA)	4,321.67	4,428.80	4,450.78	4,938.58	4,846.72	818,841.92
Rate of Attendance* (%)	91.20	90.70	91.00	91.10	93.80	93.1
Total Expenditures	\$28,026,996	\$29,659,373	\$30,994,748	\$36,411,621	\$37,522,490	\$5,668,136,214
Total Current Exp.	\$23,687,685	\$24,915,577	\$26,984,126	\$29,752,439	\$32,575,761	\$4,401,411,054
Current Exp per ADA	\$5,481.00	\$5,626.00	\$6,063.00	\$6,024.00	\$6,721.00	\$5,375

Percent of Total Revenue from

Federal (%)	27.39	31.42	32.23	35.76	36.10	5.48
State (%)	47.59	44.34	44.15	41.15	41.81	36.51
Local and County (%)	13.70	13.08	12.17	13.65	12.00	41.02
Proposition C (%)	10.24	10.03	9.91	8.55	9.34	9.17
Non-current (%)	1.07	1.13	1.53	0.89	0.76	7.81

Assessed Valuation	\$65,274,613	\$73,458,711	\$78,462,403	\$85,023,878	\$93,168,520	\$46,542,020,211
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Tax Rates**Voted Tax Rate Ceiling**

Operating Funds	\$2.75	\$2.63	\$2.64	\$2.63	\$2.72	\$3.50
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.37

Adjusted Tax Rate

Incidental	\$2.75	\$2.63	\$2.64	\$2.63	\$2.72	\$2.57
Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.31
Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.07

Source: Missouri Dept. of Elementary and Secondary Education
Core Data as submitted by Missouri Public Schools

*Attendance data for federal lands students are currently not included in the attendance rate calculations

Data as of November 5, 2001
Table Posted November 8, 2001
Table Updated November 21, 2001